

Chapter 6

**Live trees and other plants; bulbs, roots and the like;
cut flowers and ornamental foliage**

Notes.

1.- Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2.- Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01.

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty										Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.																				
	0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	u							Free		Free	Free	Free	Free	Ex	Ex				2.5%	
	0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots :																				
	0601.20.10	--- Chicory roots	u							Free		5%	4.5%		10%	Ex	Ex				2.5%	
	0601.20.90	--- Other	u							Free		Free	Free	Free	Free	Ex	Ex				2.5%	
06.02		Other live plants (including their roots), cuttings and slips; mushroom spawn (+).																				
	0602.10.00	- Unrooted cuttings and slips	u							Free		Free	Free	Free	Free	Ex	Ex				2.5%	
	0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts																				
	0602.20.10	--- <i>In vitro</i> propagated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards	u											Free	Free	Ex	Ex				2.5%	
	0602.20.90	--- Other	u											Free	Free	Ex	Ex				2.5%	
	0602.30	- Rhododendrons and azaleas, grafted or not																				

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					AP	AD	BN	GT	IN	PK	SA	SF	SD	SG								
	0602.30.10	--- <i>In vitro</i> propogated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards	u								Free		Free	Free	Free	Free	Ex	Ex			2.5%	
	0602.30.90	--- Other	u								Free		Free	Free	Free	Free	Ex	Ex			2.5%	
	0602.40.00	- Roses, grafted or not																				
	0602.40.10	--- <i>In vitro</i> propogated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards	u								Free		Free	Free	Free	Free	Ex	Ex			2.5%	
	0602.40.90	--- Other	u								Free		Free	Free	Free	Free	Ex	Ex			2.5%	
	0602.90	- Other :																				
	0602.90.10	--- Tea																				
	0602.90.11	---- <i>In vitro</i> propogated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards	kg								Free			Free	Free	15%	Ex				2.5%	
	0602.90.19	---- Other	kg								Free			Free	Free	15%	Ex				2.5%	
		---- Aquatic plants																				
	0602.90.21	---- <i>In vitro</i> propogated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards	kg								Free			Free	Free	15%	Ex				2.5%	
	0602.90.29	---- Other	kg								Free			Free	Free	15%	Ex				2.5%	
	0602.90.90	--- Other																				
	0602.90.91	---- <i>In vitro</i> propogated plants with or without media like <i>agar</i> , of the stages 2 or 3 according to the tissue culture industry standards	kg								Free			Free	Free	Ex	10%				2.5%	
	0602.90.99	---- Other	kg								Free			Free	Free	Ex	10%				2.5%	
06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.																				
		- Fresh :																				
	0603.11.00	-- Roses	kg	TS							Free				15%	15%	10%	45% or Rs.400/= per kg			2.5%	

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL	Cess	Excise (S.P.D)	SSCL	S C L				
						AP	AD	BN	GT	IN	PK	SA	SF								SD	SG		
	0603.12.00	--	Carnations	kg							Free						15%	15%	10%	45% or Rs.400/= per kg		2.5%		
	0603.13.00	--	Orchids	kg							Free						15%	15%	10%	45% or Rs.400/= per kg		2.5%		
	0603.14.00	--	Chrysanthemums	kg							Free						15%	15%	10%	45% or Rs.400/= per kg		2.5%		
	0603.15.00	--	Lilies (<i>Lilium spp.</i>)	kg							Free						15%	15%	10%	45% or Rs.400/= per kg		2.5%		
	0603.19	--	Other :																					
	0603.19.10	---	Anthuriums	kg							Free						15%	15%	10%	45% or Rs.400/= per kg		2.5%		
	0603.19.90	---	Other	kg							Free						15%	15%	10%	45% or Rs.400/= per kg		2.5%		
	0603.90.00	-	Other	kg							Free						15%	15%	10%	45% or Rs.400/= per kg		2.5%		
06.04			Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.																					
	0604.20.00	-	Fresh	kg							Free						15%	15%	Ex	45% or Rs.400/= per kg		2.5%		
	0604.90.00	-	Other	kg	TS						Free						15%	15%	Ex	45% or Rs.400/= per kg		2.5%		